

**REMARKS**

Claims 14, 15 and 17 to 24 remain in the present application. Claims 14 and 20 have been amended and claim 24 is new. The amendments to the claims and the new claim are fully supported by the specification, claims and drawings as originally filed. Claim 16 has been canceled without prejudice.

Reconsideration of the Examiner's decisions and reexamination of this application are respectfully requested.

**The specification:**

The title of the specification has been changed in conformance with the Examiner's request.

**The §102 rejections:**

Claims 14 to 19 and 23 have been rejected by the Examiner under 35 USC §102(b) as being anticipated by Takanori Japanese Patent JP07-326517 (hereafter "Takanori").

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(Claim 16 has been canceled without prejudice.)

Claim 14 has been amended to recite the method of forming the inductor as illustrated in Figures 3 to 5 wherein the top and bottom of each turn of the inductor comprise two parallel conductive lines in juxtaposition. Such an arrangement minimizes the resistance of the top and bottom of each turn of the inductor, thereby increasing the inductance and optimizing Q (see specification, page 11, lines 18-24, and page 12, lines 1-6). It is believed that these embodiments as claimed in claim 14 are distinguishable from Takanori.

To begin with, each turn of the inductor in Takanori lies within the plane of each layer whereas the turns of Applicants' inductor, by virtue of the method of formation of the inductor, are perpendicular to the plane of each layer. More importantly, the Takanori inductor only has a single conductive line at the top and bottom of each turn of the inductor. Takanori does show conductive lines 4b-4g and 5b-5g but these are for shielding and are not part of each turn of the inductor per se. Accordingly, it is believed that Takanori cannot anticipate Applicants' claim 14.

Inasmuch as claims 15, 17 to 19 and 23 depend from claim 14, and since claim 14 is believed to be allowable over Takanori, then claims 15, 17 to 19 and 23 should be allowable as well. No independent ground of patentability is asserted for claims 15, 17 to 19 and 23 at this time.

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Claim 24 is new and also claims the embodiments in Figures 3 to 5. Claim 24 is more explicit in claiming the stacking steps necessary to obtain the inductors in Figures 3 to 5. For at least the same reasons as advanced in favor of claim 14, claim 24 is believed to be allowable over Takanori.

The §103 rejections:

Claims 21 and 22 have been rejected by the Examiner under 35 USC §103(a) as being unpatentable over Takanori.

Inasmuch as claims 21 and 22 depend from claim 14 and since claim 14 is believed to be allowable, then claims 21 and 22 should be allowable as well. No independent ground of patentability is asserted for claims 21 and 22 at this time.

The claim objections:

Claim 20 has been objected to by the Examiner as being dependent upon a rejected base claim but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

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Claim 20, which originally depended upon claim 14, has been rewritten in independent form and now includes all of the limitations of claim 14. Accordingly, claim 20 should be allowable.

Summary:

In view of all of the preceding remarks, it is submitted that all of claims 14, 15 and 17 to 24 are in condition for allowance. If the Examiner finds this application deficient in any respect, the Examiner is invited to telephone the undersigned at the Examiner's earliest possible convenience to resolve such deficiency.

Respectfully submitted,

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